

Commonwealth of Kentucky

# Kentucky Business One Stop

Tax Filing

Release 1.2 May 2019

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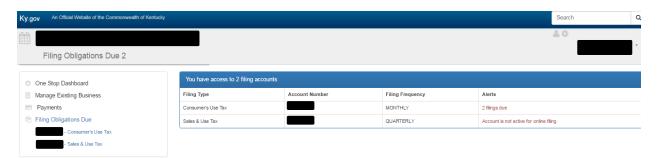
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## 1 Filing Obligations Due

For businesses with Sales and Use Tax, Consumer's Use Tax, Transient Room Tax and/or Waste Tire Trust Fund registered for online filing, there will be a link from "manage business" to Tax Filing. The content and options for filing will vary depending on the role you have been assigned.

### 1.1 Filings Due

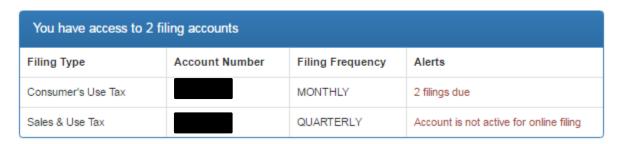
If you have a filing role with tax accounts associated with the business, you will see a "Filing Obligations Due" grid. This grid will display the accounts you have access to. It will also alert you if there is a filing period with a return that has been made available for filing online.



**Note** 

The Filing Obligations Due heading does **not** necessarily mean the tax account has returns due. However, if there is an alert that filings are due, then a return is due for the account.

To access the account, you will need to click the Account Number next to the 'Filing Type'. Any late filings will be highlighted in red text with a status of 'Not Filed'.



Note

If the message "Account is not active for online filing", there may still be past returns from when the tax account was registered for online filing that need to be filed. To determine if there are returns available, click on the Account Number.

If there are no filings due for the account, you may still access the account by clicking on the Account Number. If you see the "no outstanding obligations for the account" message, you may proceed to Filing History (Section 1.2)

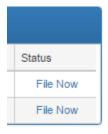


#### 1.1.1 File Original Return

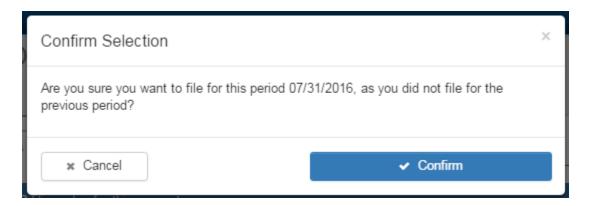
If returns are available for online filing for the tax account, there will be one or more rows populated in the "Filings Due" grid.



To file a return, click the 'File Now' link next to the period you would like to file for.



If you choose to file a period more recent than an earlier period that has not been filed, you will be presented with a warning message.



### 1.1.1.1 Sales and Use Tax

Sales and Use Tax returns will be available for online filing if the tax account is registered for online filing. Depending on whether or not the account is an accelerated filing account or not, will determine the fields presented on the return.

### 1.1.1.1.1 Retail Return

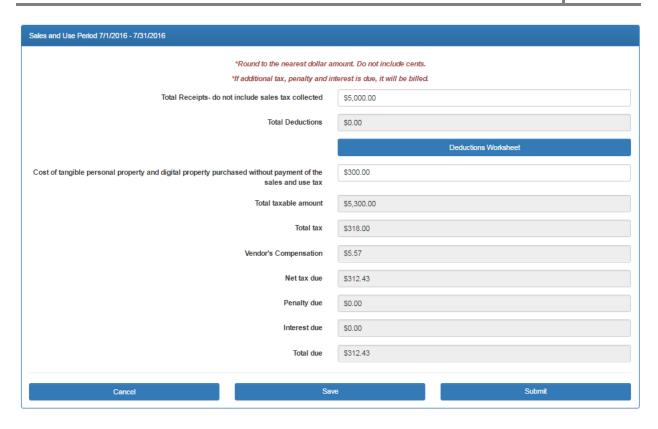
To file a retail Sales and Use Return first enter the 'Total Receipts' without including sales tax collected.

The following will be calculated automatically by the system based on the information you entered on the return and may be recalculated as more information is entered:

- **Total Taxable Amount**
- Total Tax
- Vendor's Compensation
- Net Tax Due
- Penalty Due (if applicable)
- Interest Due (if applicable)
- **Total Due**

**Deductions Worksheet** If you have deductions to add, click on under 'Total Deductions.' For instructions on filling out the deductions worksheet see Section 1.1.1.1.3. Next enter the total 'Cost of tangible personal and digital property without payment of the sales and use tax.'

If you are an accelerated filer, some additional fields will display.



### 1.1.1.1.2 Accelerated Return

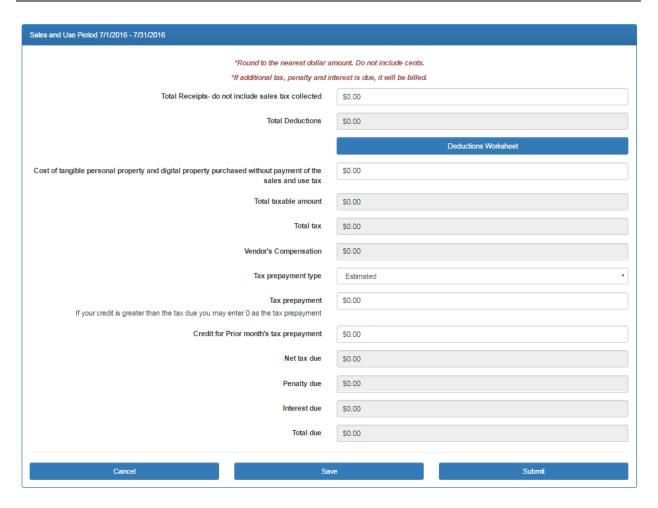
To file an accelerated Sales and Use Return first enter the 'Total Receipts' without including sales tax collected.

The following will be calculated automatically by the system based on the information you entered on the return and may be recalculated as more information is entered:

- **Total Taxable Amount**
- **Total Tax**
- Vendor's Compensation
- Net Tax Due
- Penalty Due (if applicable)
- Interest Due (if applicable)
- **Total Due**

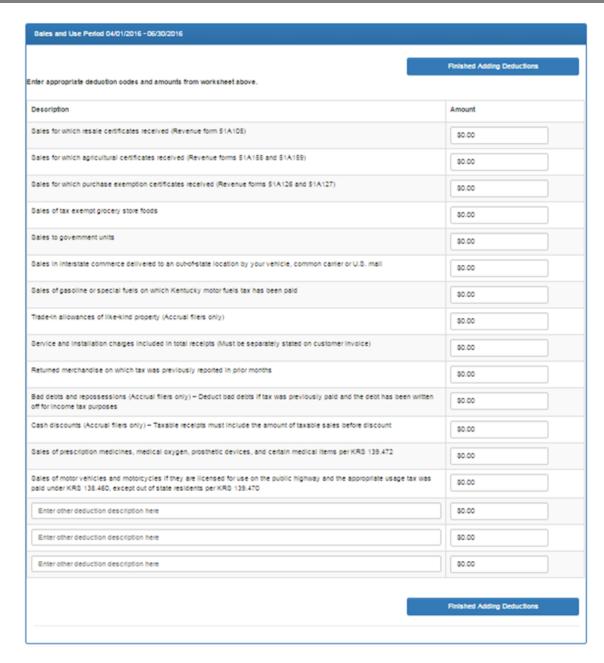
**Deductions Worksheet** If you have deductions to add, click on under 'Total Deductions.' For instructions on filling out the deductions worksheet see Section 1.1.1.1.3. Next enter the total 'Cost of tangible personal and digital property without payment of the sales and use tax.'

Next, select the 'Tax Prepayment Type,' enter the 'Tax Prepayment' amount and the 'Credit for Prior Month's Tax Prepayment.'



### 1.1.1.1.3 Deductions Worksheet

To fill out the deductions worksheet, enter the deduction amounts next to the appropriate description. The totals of the amounts entered will be automatically populated in the 'Total Deductions' section of the return.



If you have additional deductions that differ from the descriptions provided, you may enter a description and amount at the end of the worksheet.

Enter other deduction description here	
Enter other deduction description here	
Enter other deduction description here	

When you have finished entering the deductions, click end of the worksheet.

Finished Adding Deductions at the

### 1.1.1.2 Consumer's Use Tax

Consumer's Use Tax returns will be available for online filing if the tax account is registered for online filing.

### 1.1.1.2.1 Return

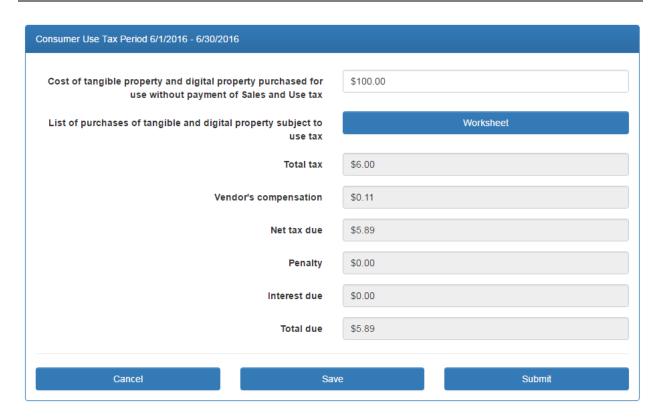
To file a Consumer's Use Return first enter the 'Cost of tangible and digital property purchased for use without payment of Sales and Use tax'.

The following will be calculated automatically by the system based on the information you entered on the return:

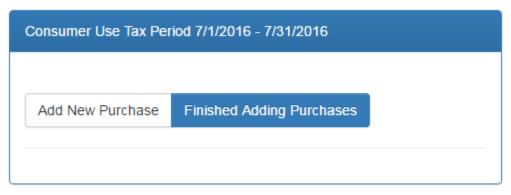
- Total Tax
- Vendor's Compensation
- Net Tax Due
- Penalty Due (if applicable)
- Interest Due (if applicable)
- Total Due

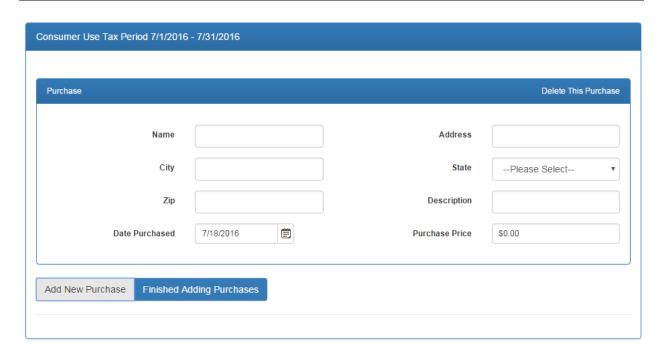
If you have 'purchases of tangible and digital property subject to use tax', click on

. For instructions on filling out the worksheet see Section <u>1.1.1.2.2</u>. Next enter the total 'Cost of tangible personal and digital property without payment of the sales and use tax.'



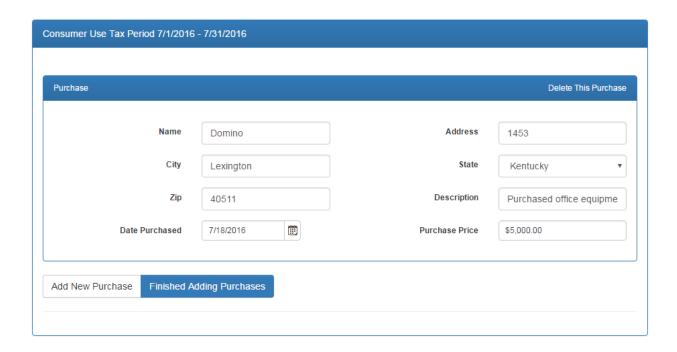
### 1.1.1.2.2 Worksheet



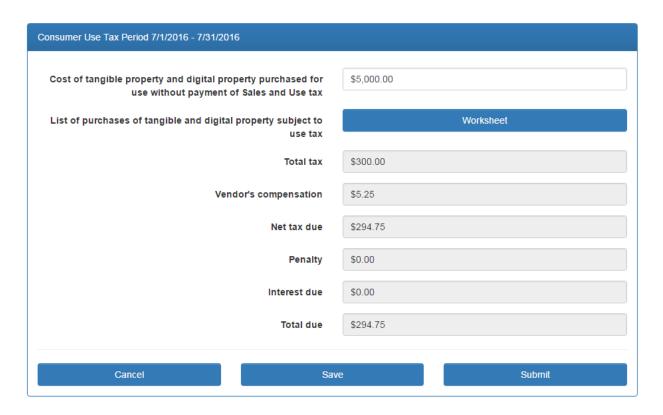


Add New Purchase To add purchases, select and enter the following information:

- Name
- Address
- City
- State
- Zip
- Description
- Date Purchased (enter or use the i)
- Purchase Price



Add New Purchase If you have additional purchases to add, select -. If you have finished adding Finished Adding Purchases all purchases for this period, select



Please proceed to <u>Section 1.1.2</u> for instructions on how to finish filing this return.

### 1.1.1.3 Motor Vehicle Tire Fee

The Motor Vehicle Tire Fee Report form will be available for online filing if the tax account is registered for online filing.

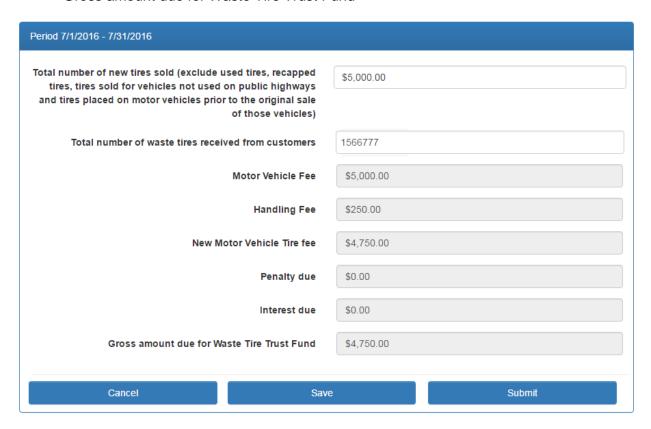
### 1.1.1.3.1 Return

To electronically file a Motor Vehicle Tire Fee Report, first enter the 'Total number of new tires sold (exclude used tires, recapped tires, tires sold for vehicles not used on public highways and tires placed on motor vehicles prior to the original sale of those vehicles)' for the period.

Next, enter the 'Total number of waste tires received from customers' for the period.

The following will be calculated automatically by the system based on the information you entered on the form:

- Motor Vehicle Fee
- Handling Fee
- New Motor Vehicle Tire fee
- Penalty due
- Interest due
- Gross amount due for Waste Tire Trust Fund



Please proceed to <u>Section 1.1.2</u> for instructions on how to finish filing this return.

### 1.1.1.4 Transient Room Tax

The Transient Room Tax Report form will be available for online filing if the tax account is registered for online filing.

### 1.1.1.4.1 Return

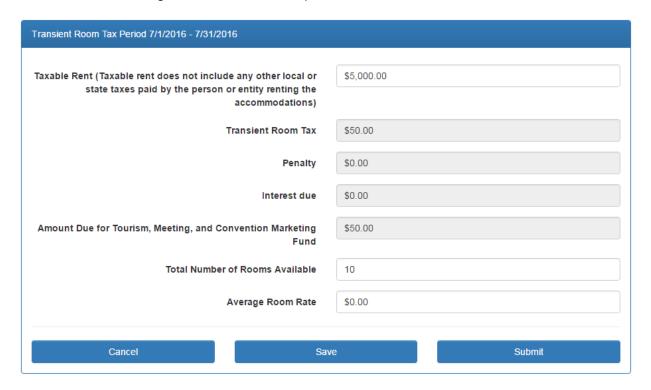
To electronically file a Transient Room Tax Report, first enter the 'Taxable Rent (Taxable rent does not include any other local or state taxes paid by the person or entity renting the accommodations)' for the period.

The following will be calculated automatically by the system based on the information you entered on the form:

- Transient Room Tax
- Penalty
- Interest due
- Amount Due for Tourism, Meeting, and Convention Marketing Fund

Next, enter the 'Total Number of Rooms Available' for the period.

Next, enter the 'Average Room Rate' for the period.



Please proceed to <u>Section 1.1.2</u> for instructions on how to finish filing this return.

### 1.1.1.5 CMRS Prepaid Service Charge

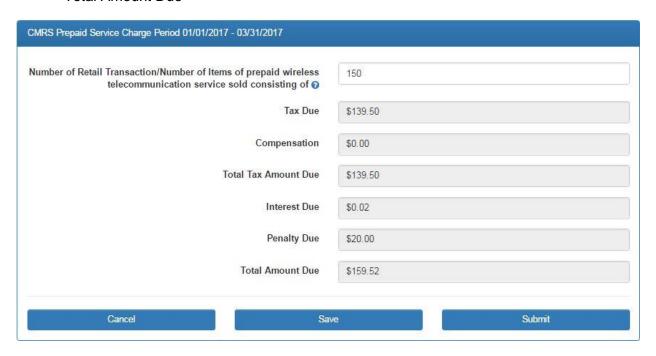
The CMRS (Commercial Mobile Radio Service) Prepaid Service Charge return will be available for online filing if the tax account is registered for online filing.

### 1.1.1.5.1 Return

To electronically file a CMRS Prepaid Service Charge return, first enter the 'Number of Retail Transaction/Number of Items of prepaid wireless telecommunication service sold consisting of for the period.

The following will be calculated automatically by the system based on the information you entered on the form:

- Tax Due
- Compensation
- Total Tax Amount Due
- Interest Due
- Penalty Due
- **Total Amount Due**



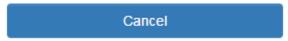
### 1.1.2 Return Actions

Once you have entered all necessary and/or required information you may be presented with the following three (3) options:



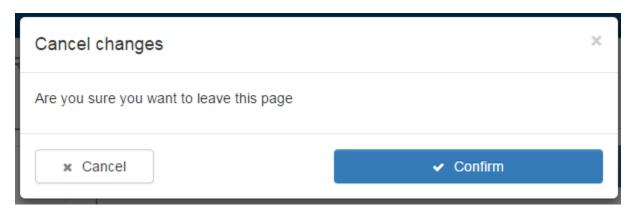
Note Not all actions may be available for every tax type.

### 1.1.2.1 Cancel Return

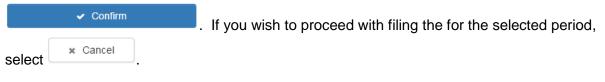


Selecting this option will display a message asking if you want to leave the page.





If you wish to leave the page and not proceed with filing the return for the selected period, select



If you select 'Confirm', your changes will not be saved. You will need to re-enter the information Note once you return to complete the filing for the selected period.

### 1.1.2.2 *Save Return*

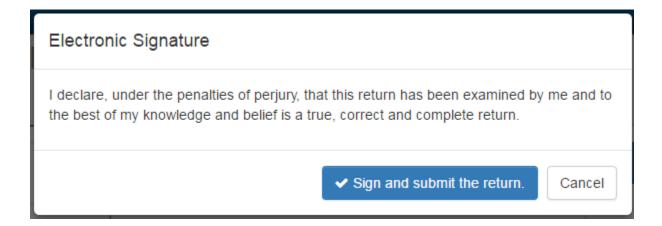


Selecting this option will save the information you entered and you will be returned to the "Filing Obligations Due" grid.

### 1.1.2.3 Submit Return



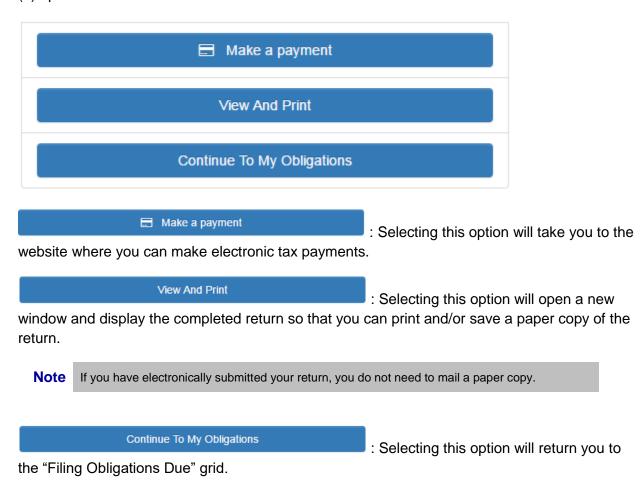
Selecting this option will display a message asking if you want to 'Sign and submit the return' or 'Cancel'.



✓ Sign and submit the return. . If you do not wish to file the If you wish to file the return, select Cancel return, select

### 1.1.3 Make a Payment

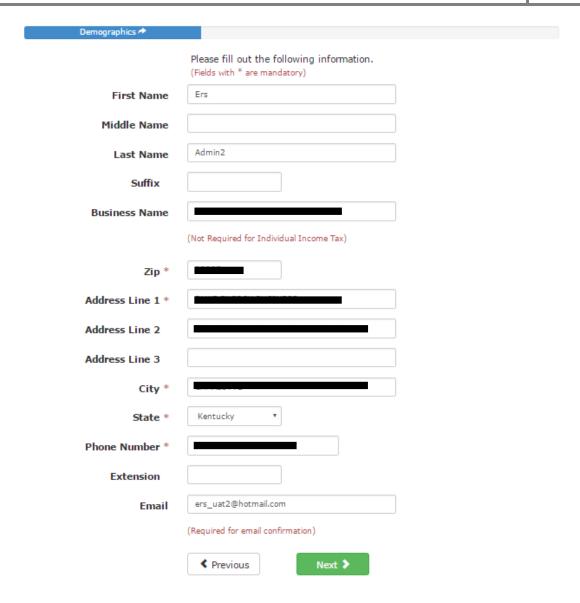
Upon filing the return, the return summary will be displayed and you will be presented with three (3) options:



### 1.1.3.1 Demographics

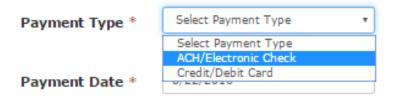
Complete the fields listed on the 'Demographics' form.

Note Fields with \* are mandatory.



### 1.1.3.2 Pay with ACH/Electronic Check

To make a payment by using the ACH/Electronic Check method, complete all fields listed and select 'ACH/Electronic Check' at the 'Payment Type' field.

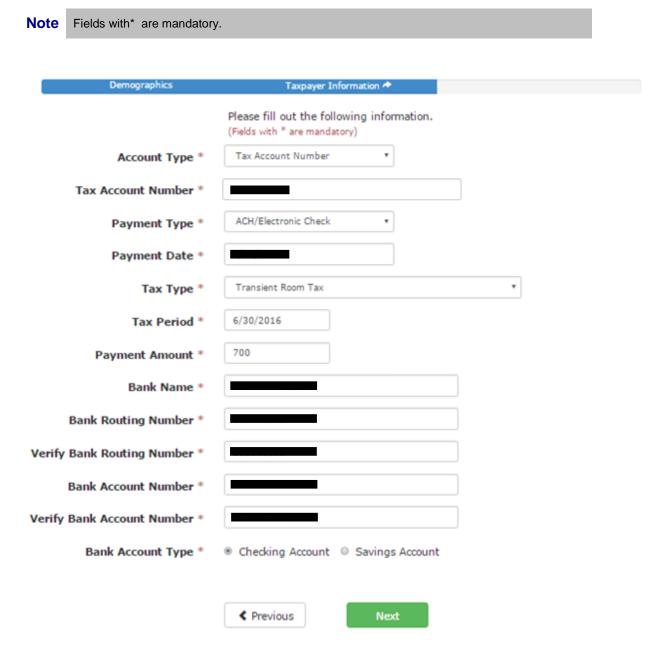


The following additional fields will appear:

**Bank Name** 

- Bank Routing Number
- Verify Bank Routing Number
- **Bank Account Number**
- Verify Bank Account Number
- **Customer Type**

Additionally, the option to select 'Checking Account' or 'Savings Account' will be presented next to the 'Bank Account Type' field.



Next, you will be presented with the 'Payment Review' display. This will allow you to review the payment prior to submitting to the Kentucky Department of Revenue.



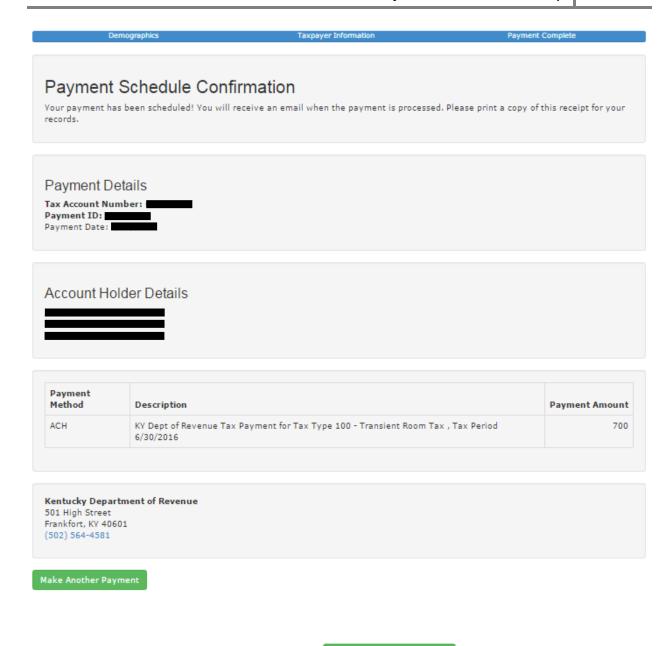
By clicking "Sign and Submit," I certify that:

- · The Routing, Account numbers and Payment Information are correct; and,
- I have contacted my financial institution and authorized Kentucky.gov's originating bank, First Premier Bank (ODFI ID #1522077581) and JP Morgan Chase (ODFI ID #9006402001), to debit my account; and,
- If the ACH Debit transaction gets returned by the bank as not payable, I am responsible for any fees or penalties assessed by my financial institution and the Department of Revenue; and,
- PLEASE NOTE: If you are not protesting your liability and are not paying your tax debt in full within 45 days of the original notice date on your bill, you may be referred to the Division of Collections. If you need to negotiate a payment plan that exceeds this time frame, please contact the Division of Collections at 502-564-4921, ext. 5357 for assistance.



After submitting your payment, a 'Payment Schedule Confirmation' will appear.

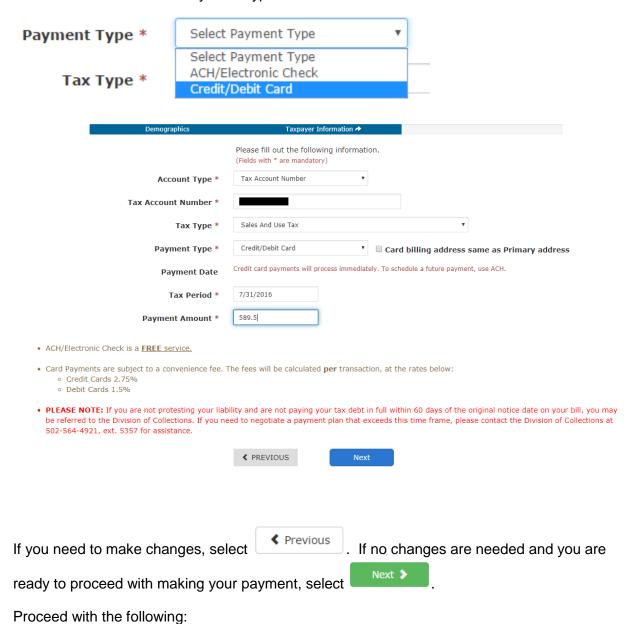
Previous



If you wish to make another payment, select

### 1.1.3.3 Pay with Credit/Debit Card

To make a payment by using the Credit/Debit Card method, complete all fields listed and select 'Credit/Debit Card' at the 'Payment Type' field.



### **Select Payment Type**

Select the appropriate 'Payment Type'.

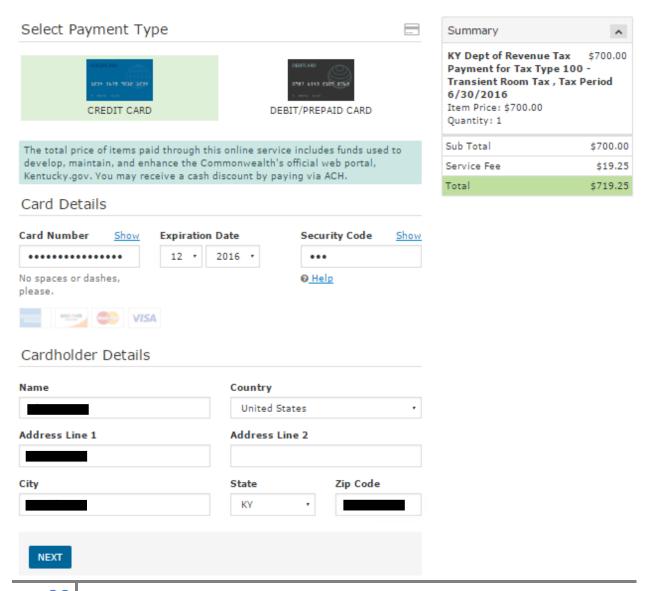
#### **Card Details**

• Enter the 'Card Number'.

- Select the 'Expiration Date'.
- Enter the 'Security Code'.

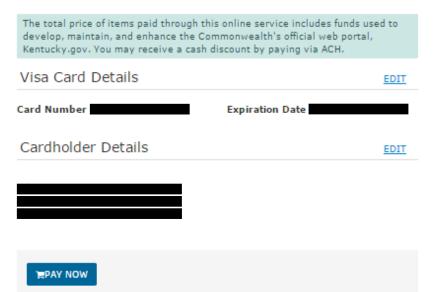
### **Cardholder Details**

- Enter the 'Name'.
- Select the appropriate 'Country'.
- Enter the billing 'Address Line 1'.
- Enter the billing 'Address Line 2'.
- Enter the billing 'City'.
- Select the billing 'State'.
- Enter the billing 'Zip Code'.
- Email address (Optional)



Once you have completed entering/selecting everything, select submission form will appear.







If you need to make any changes to the 'Card Details' or 'Cardholder Details', select the 'EDIT' link ( EDIT ) nearest to the corresponding category that you need to change.

Once you are ready to submit the payment, select

A 'Thank You' message will appear.

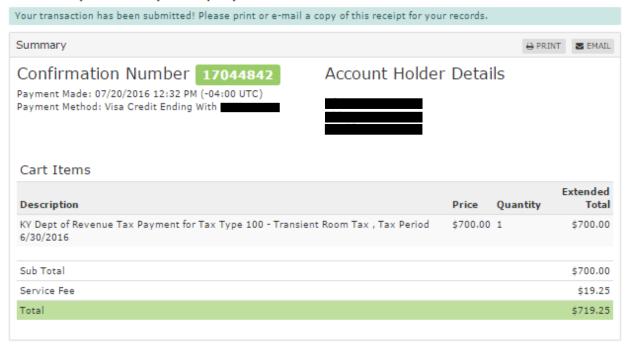


To view the receipt for the transaction, select follows:

**VIEW RECEIPT** 

The receipt will display as

### Thank you for your payment!



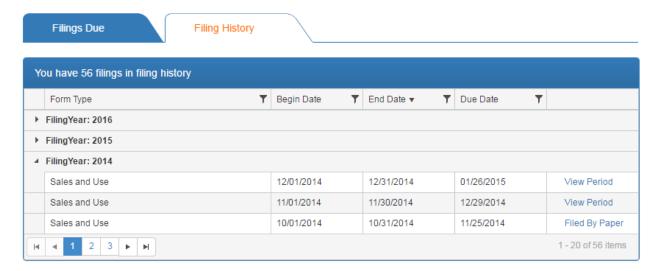
### Kentucky Department of Revenue

501 High Street Frankfort, KY 40601

FINISH

### 1.2 Filing History

For instructions on how to navigate to this portion of OneStop, please see <u>Section 1.1</u>.



If you have previously filed returns for the tax account, there will be one or more rows populated in the "Filing History" grid.

### 1.2.1 View Period



For any of the rows listed you may view the return for that period by clicking 'View Period' or 'Filed by Paper' link(s).

Note

If the link is not available for 'Filed by Paper' returns, you will not be able to view the return information online.

### **1.2.1.1** *View Summary*

Selecting a period will display the return information. This will show any original and amended (if applicable) returns. For more information amended returns, see <u>Section 1.2.1.5</u>.

Period 5/1/2016 - 5/31/2016		- Amend
	Original	
Submitted Date	6/23/2016	
Submitted By	FILING USER 1	
Source	Online Filing	
Total Receipts- do not include sales tax collected	\$6,163,959.00	
Total Deductions	\$505,376.00	
Cost of tangible personal property and digital property purchased without payment of the sales and use tax	\$35,129.00	
Total taxable amount	\$5,693,712.00	
Total tax	\$341,622.72	
Vendor's Compensation	\$50.00	
Tax prepayment type	Estimated	
Tax prepayment	\$170,811.36	
Credit for Prior month's tax prepayment	\$180,950.16	
Net tax due	\$331,433.92	
Penalty due	\$0.00	
Interest due	\$0.00	
Total due	\$331,433.92	

Period Payments			0
Date	Amount	Paid by	

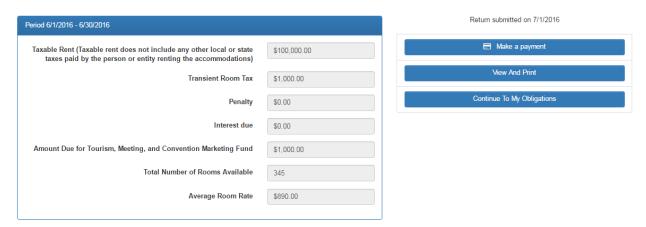
Period 6/1/2016 - 6/30/2016			Ameno
	Original	Amendment 1	
Submitted Date	7/1/2016	7/1/2016	
Submitted By			
Source	Online Filing	Online Filing	
Taxable Rent (Taxable rent does not include any other local or state taxes paid by the person or entity renting the accommodations)	\$100,000.00	\$70,000.00	
Transient Room Tax	\$1,000.00	\$700.00	
Penalty	\$0.00	\$0.00	
Interest due	\$0.00	\$0.00	
Amount Due for Tourism, Meeting, and Convention Marketing Fund	\$1,000.00	\$700.00	
Total Number of Rooms Available	345	345	
Average Room Rate	\$890.00	\$890.00	

### 1.2.1.2 View Detail



Note: "Submitted By" will display the email ID of the user who submitted the return.

Selecting the 'Original' or 'Amendment' link above the return information will display the return summary that you saw when it was filed.

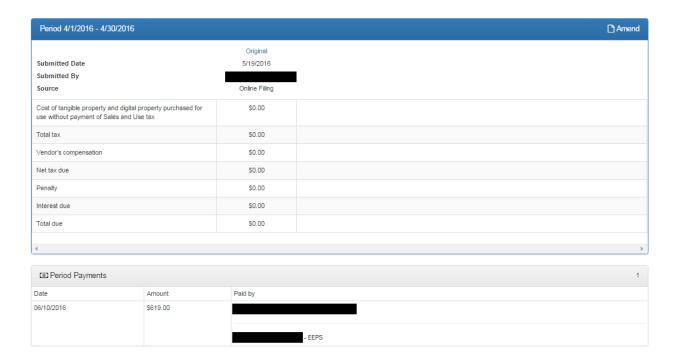


### 1.2.1.3 Print Return

For instructions on how to print a return, see Section 1.1.3.

### 1.2.1.4 View Payments

Payments made on a return for a given period will be listed under the View Summary information.



### 1.2.1.5 Amend a Return



A previously filed return may be amended electronically by selecting



If a return has not been processed, the following message will be displayed:

i This return is currently being processed. It cannot be amended at this time.

### 1.2.1.5.1 Sales and Use Tax

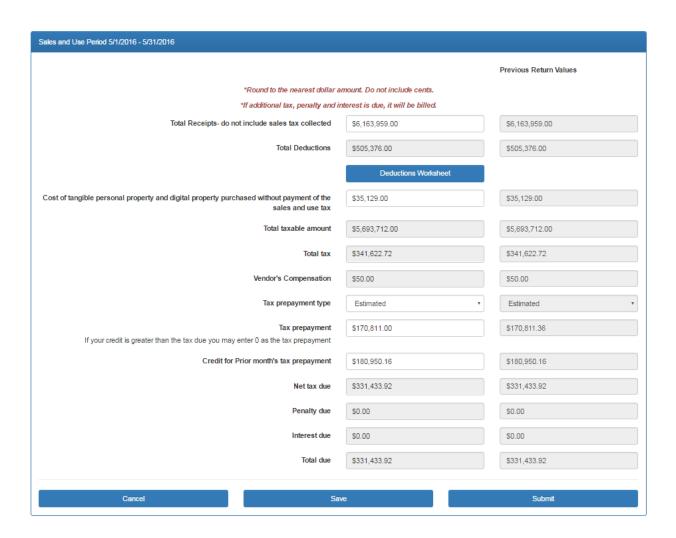
### 1.2.1.5.1.1 Amended Return

To amend a previously filed Sales and Use Tax return, enter the new amounts in the following fields:

- 'Total Receipts- do not include sales tax collected'
- 'Cost of tangible personal property and digital property purchased without payment of the sales and use tax'.

Note

The amounts entered previously will appear in the fields on the right. These amounts may not be changed once the return has been submitted and processed.

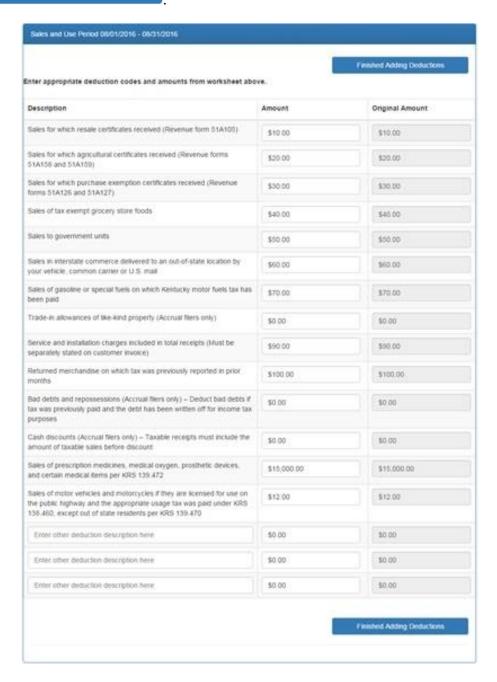


### 1.2.1.5.1.2 Amended Return - Deductions Worksheet

To amend the deductions claimed on the previously filed return,

select

**Deductions Worksheet** 



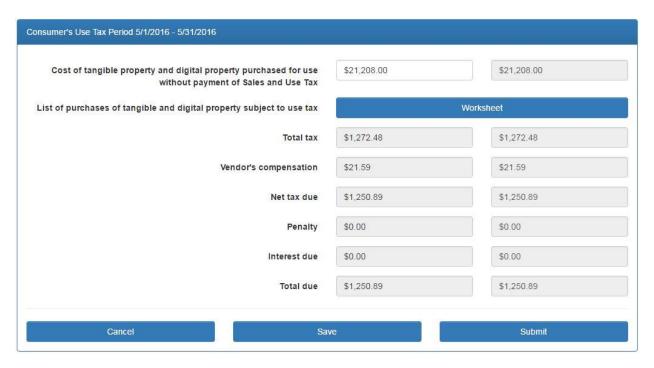
Once you have completed adding and/or making changes to the deductions claimed, select

Finished Adding Deductions

### 1.2.1.5.2 Consumer's Use Tax

### 1.2.1.5.2.1 Amended Return

To amend a previously filed Consumer's Use Tax return, enter the new amount in the field 'Cost of tangible personal property and digital property purchased without payment of the sales and use tax'.



### 1.2.1.5.2.2 Amended Return - Worksheet

To amend the previously entered 'purchases of tangible and digital property subject to use tax',

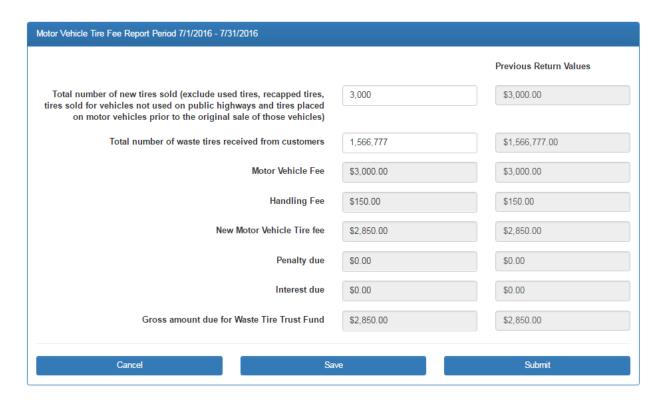
select . For instructions on filling out the worksheet see Section 1.1.1.2.2.

### 1.2.1.5.2.3 Motor Vehicle Tire Fee

### 1.2.1.5.2.4 Amended Return

To amend a previously filed Motor Vehicle Tire Fee report, enter the new amount in the following fields:

- 'Total number of new tires sold (exclude used tires, recapped tires, tires sold for vehicles not used on public highways and tires placed on motor vehicles prior to the original sale of those vehicles)'
- 'Total number of waste tires received from customers'

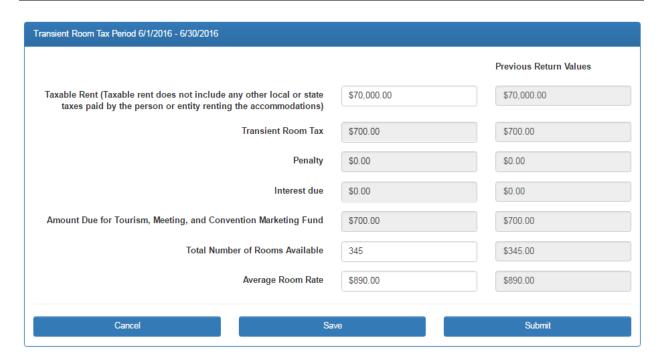


#### 1.2.1.5.3 **Transient Room Tax**

### 1.2.1.5.3.1 Amended Return

To amend a previously filed Transient Room Tax return, enter the new amount in the following fields:

- 'Taxable Rent (Taxable rent does not include any other local or state taxes paid by the person or entity renting the accommodations)'
- 'Total Number of Rooms Available'
- 'Average Room Rate'

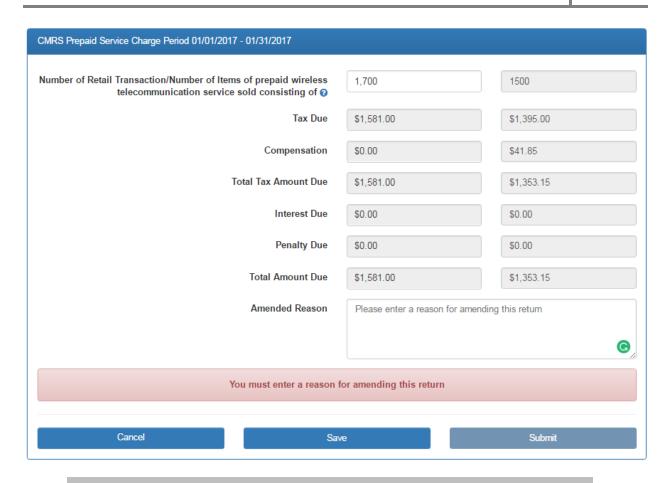


#### 1.2.1.5.4 **CMRS Prepaid Service Charge**

### 1.2.1.5.4.1 Amended Return

To amend a previously filed CMRS (Commercial Mobile Radio Service) Prepaid Service Charge return, enter the new amount in the following field(s):

'Number of Retail Transaction/Number of Items of prepaid wireless telecommunication service sold consisting of

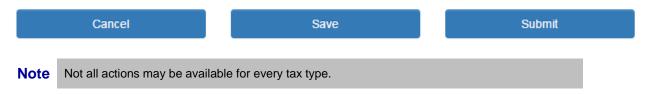


Note

You must enter a reason for amending the CMRS return. You will be unable to submit your return until you have provided a reason.

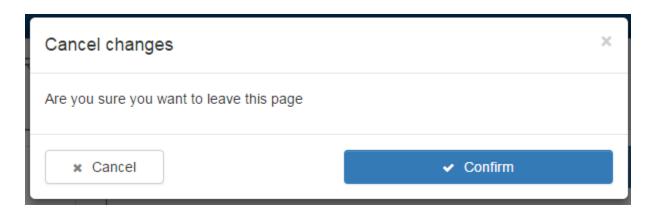
### 1.2.1.5.5 Amended Return Actions

Once you have entered all necessary and/or required information you may be presented with the following three (3) options:

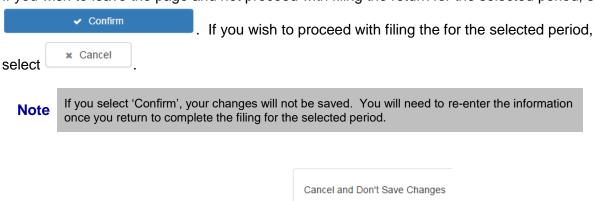


### 1.2.1.5.5.1 *Cancel Return*

Selecting this option will display a message asking if you want to leave the page.



If you wish to leave the page and not proceed with filing the return for the selected period, select



You may also cancel the return by selecting

### 1.2.1.5.5.2 Save Return

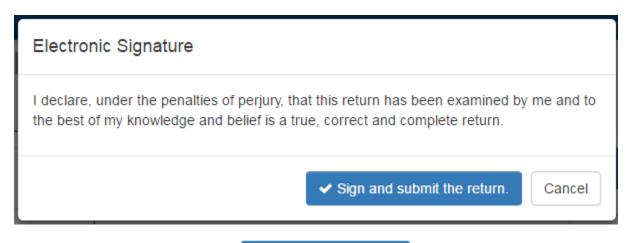


Selecting this option will save the information you entered and you will be returned to the "Filing Obligations Due" grid.

### 1.2.1.5.5.3 Submit Return



Selecting this option will display a message asking if you want to 'Sign and submit the return' or 'Cancel'.



Sign and submit the return. If you wish to file the return, select . If you do not wish to file the Cancel return, select